

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 7368

BILL NUMBER: HB 1142

NOTE PREPARED: Jan 4, 2007

BILL AMENDED:

SUBJECT: Definition of Child Care Ministry.

FIRST AUTHOR: Rep. Hinkle

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL
DEDICATED
FEDERAL**

IMPACT: No Fiscal Impact

Summary of Legislation: This bill amends the definition of "child care ministry" to specify the grounds for the organization's federal tax exemption and to require annual filing of supporting documentation with the Division of Family Resources. The bill grandfathers organizations registered on January 1, 2006.

Effective Date: July 1, 2007.

Explanation of State Expenditures: This bill would codify in statute the current practices of the Family and Social Services Administration (FSSA). FSSA reports that it currently requires "child care ministries" to annually submit documentation for registration. In addition, a 501(c)3 religious exemption is required for registration.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources: Melanie Brizzi, FSSA; Debbie Sampson, FSSA, 232-7413; Internal Revenue Service.

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